

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled DISPOSABLE DIAPER FOR COMBATING DIAPER RASH the specification of which ____ is attached hereto.

I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56. I claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s)

Country	Application No.	Date of Filing	Priority Claimed Under 35 USC 119
---------	-----------------	----------------	--------------------------------------

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below:

Application No.	Filing Date

I claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application No.	Date of Filing	Status
10/371,491	February 21, 2003	Pending


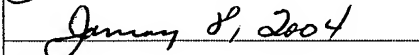
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Joe Liebeschuetz, Reg. No. 37,505
William M. Smith, Reg. No. 30,223
Rosemarie L. Celli, Reg. No. 42,397
Hugh Wang, Reg. No. 47,163

Send Correspondence to: Joe Liebeschuetz TOWNSEND and TOWNSEND and CREW LLP Two Embarcadero Center, 8th Floor San Francisco, California 94111-3834	Direct Telephone Calls to: (Name, Reg. No., Telephone No.) Name: Joe Liebeschuetz Reg. No.: 37,505 Telephone: 650-326-2400
---	--

Full Name of Inventor 1:	Last Name: Gabbay	First Name: Jeffrey	Middle Name or Initial:	
Residence & Citizenship:	City: Jerusalem	State/Foreign Country: Israel	Country of Citizenship: Israel and US	
Post Office Address:	Post Office Address: 14/21 Jabotinsky St.	City: Jerusalem	State/Country: Israel	Postal Code: 92142

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature of Inventor 1


Date